has been no market in India for Rare Earths so far. In view of the importance of yttrium oxide to ceramic super conductors, Indian Rare Earth (IRE) has launched a programme of separation of yttrium oxide and upgrading the same to the high purity. The yttrium oxide thus separated will be held in stock for indigenous use to the extent needed.

Classification of a product under central excise

3116. SHRI CHIMANBHAI MEHTA: Will the Minister of FINANCE be pleased to state:

(a) what are the norms for classification of a product for the purpose of Central Excise;

(b) whether it is proper either for the revenue or for the assessee to go into the considerations like the end-use and selection of raw materials etc. when a particular entry speaks only of a product and does not lay any condition with respect to the end-use or selection of raw materials etc.; and

(c) when a given entry of Central Excise Tariff describes a product without attaching any condition to it, whether conformity of physical and chemical characteristics of the given product with the one prescribed by Bureau of Indian Standards (ISI) is sufficient for classification of the given product in a specific Central Excise Tariff entry?

THE MINISTER OF STATE IN THE DEPARTMENT OF EXPENDITURE IN THE MINISTRY OF FINANCE (SHRI B. K. GADHVI): (a) Classification of a product under the Central Excise Tariff is determined according to the terms of the headings and sub-headings appearing in the Schedule to the Central Excise Tariff Act, 1985 read with the relevant Section or Chapter Notes, and, provided such headings, sub-headings or Notes do not otherwise require, according to the statutory guidelines contained in the rules for the interpretation of the Schedule.

(b) and (c) The commercial identity of a product is generally derived from its distinct name, character and use. Since goods of diverse nature are manufactured in the country, each classification issue has to be decided on merits by the proper officer of central excise keeping in view the above factors, apart from the general principles of classification outlined in reply to part (a) of the Question. Conformity of physical and chemical characteristics of a product with the one prescribed by the ISI may be of relevance, but it would not, by itself, be a conclusive factor for determining tariff classification, unless the terms of the headings or sub-headings or the relative Chapter Notes or Section Notes specifically provide for the same.

Resettlement of exservicemen

3117. SHRI PAWAN KUMAR BANSAL: Will the Minister of DEFENCE be pleased to state:

(a) which of the recommendations of the High Level Committee for the benefits of ex-servicemen have yet to be implemented;

(b) what is the number of services personnel retiring every year and that of those provided civilian employment after retirement; and

(c) what other steps have been taken for the welfare and resettlement of ex-servicemen?

THE MINISTER OF STATE IN THE DEPARTMENT OF DEFENCE PRODUCTION AND SUPPLIES IN THE MINISTRY OF DEFENCE (SHRI SHIVRAJ PATIL): (a) Nine out of the 49 accepted and 5 partly accepted recommendations of the High Level Committee on Problems of Ex-servicemen (HLC) have not yet been implemented. These recommendations relate to lateral induction